

**CITY OF SALEM, VIRGINIA  
BOOK OF RATES AND FEES**

**COMMISSIONER OF THE REVENUE**

**COMMISSIONER OF THE REVENUE FEES**

**ADMISSIONS AND AMUSEMENT TAX**

**Assessing Department:**

Commissioner of the Revenue

**Collecting Department:**

Treasurer

**Description:**

Admissions Tax is a tax based on admission charges. An admission charge is the charge made for each admission to any amusement or entertainment, exclusive of any federal tax, but including a charge made for season tickets, whether obtained by contribution or subscription, and including a cover charge or a charge made for the use of seats or tables, whether reserved or otherwise, and for similar accommodations in the city.

Types of events on which this tax shall be levied include, but are not limited to, civic centers, stadiums, sports events, lectures, fairs, swimming pools, musical performances, theaters, roller skating rinks, dances, etc. **\*Non-profit organizations are not exempt from collecting of the admissions tax.** The Admissions Tax is paid by the person purchasing the ticket, not the organization.

| Rates or Fees  | Amount  |
|--|---|
| The Admission Tax rate is  | 7% of the amount paid for the admission to any place of amusement or entertainment                        |
| <b>Due Date:</b> The last day of the month following the month in which taxes were collected by the consumer. Please remit tax and Admission Tax form to City of Salem Commissioner of The Revenue PO Box 869 Salem VA 24153. Checks can be made out to City of Salem.   |   |
| <b>Penalty for late payment:</b> Shall in no case exceed the amount of the tax assessable.   | 10% the first month, 5% for each month thereafter, up to a maximum of 25% or \$10.00 whichever is greater |
| <b>Interest:</b> May commence not earlier than the first day following the day such taxes are due.   | 10% Annually  |
| <b>In the case of a false or fraudulent return with intent to defraud the city of any tax due under this article, a penalty of 50 percent of the tax shall be assessed against the person required to collect such tax.</b>  |   |
| <b>Failure to Pay or Violation of Code:</b> Any person violating or failing to comply with any provision of the Code governing this tax, shall be guilty of a Class 1 Misdemeanor. Conviction of such violation shall not relieve such person from the payment, collection, or remittance of the Admissions Tax. |   |

**Legal Authorization:**

**Ordinance, Effective dates:** (11-24-2016); (07-07-2016); (02-09-1981); (07-01-1979)

**Resolutions:** 1253 (07-01-2014) Budget Resolution

**Salem City Code, Chapter 82, Article VII, Section 82-206-218**

**Code of Virginia, Title 58.1, Subtitle III, Chapter 38, Article 5, Section 58.1-3817; Title 58.1, Subtitle III, Chapter 39, Article 2, Section 58.1-3916**